



CHIEF FINANCIAL OFFICER
JIMMY PATRONIS
STATE OF FLORIDA

April 27, 2023

The Honorable Gary Knowles
Clerk of Circuit Court
Taylor County
108 North Jefferson Street
Perry, Florida 32348

Dear Mr. Knowles,

We completed our Article V Clerk of the Circuit Court Follow-Up Review Audit in accordance with Florida Statutes (F.S.). Enclosed is a copy of our final report.

We appreciate your advanced preparation for our audit and the courtesy extended to our team. We look forward to working with your office in the future.

Please contact Kim Holland at (850) 413-5700 or kim.holland@myfloridacfo.com if you have any questions.

Sincerely,

[Redacted Signature]
/ Kim Holland

KH/mot

Enclosure

FLORIDA DEPARTMENT OF FINANCIAL SERVICES
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**JIMMY PATRONIS
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA**

Florida Department of Financial Services

**TAYLOR COUNTY CLERK OF THE CIRCUIT COURT
*AUDIT FOLLOW-UP***

Report Number 2023-102/April 21, 2023

BACKGROUND AND CONTEXT

The Department of Financial Services (DFS) has completed a follow-up review of the Taylor County Clerk of the Circuit Court. The Department performed an audit of the Taylor County Clerk of the Circuit Court in March 2020. The audit noted three (3) audit recommendation. A follow-up review was scheduled to review the implementation status of this audit recommendation.

OBJECTIVE AND SCOPE

The objective of the follow-up review was to determine the implementation status of prior audit observations and recommendations. The approach included interviews with staff members and an analysis of relevant files and supporting documentation.

STATUS OF PRIOR AUDIT OBSERVATIONS & RECOMMENDATIONS

A status letter was issued to the Clerk's office staff on April 3, 2023, with a request for a response to be provided electronically via email by April 20, 2023. However, no response was received by the due date. Therefore, we are unable to conclude whether the recommendations have been implemented at this time.

The summary of the audit recommendation status is as follows:

#	SUMMARY OF RECOMMENDATION	STATUS
1.	We recommend the Clerk's office establish a method for sampling employees' time and effort between court-related and non-court related functions to ensure the allocation of payroll expenditures reflect an accurate appropriation of State funds. The methodology should include a basis for concluding whether the budgetary calculations are accurate. The Clerk's office may consider using a sampling method such as a time study, case file reporting, or guidance such as that found in Code of Federal Regulation (2 CFR 200), Appendix V.	We were unable to conclude whether this recommendation was implemented; therefore, the status of this recommendation remains incomplete.

2.	We recommend that the Clerk's office implement internal controls requiring time sheets that support the total number of hours worked each day by non-exempt employees. We also recommend that time sheets are signed by the employee and approved by a supervisor.	We were unable to conclude whether this recommendation was implemented; therefore, the status of this recommendation remains incomplete.
3.	We recommend the Clerk's office enhance their internal controls over payroll to include proper segregation of duties to prohibit authorized signers from signing their own paychecks.	We were unable to conclude whether this recommendation was implemented; therefore, the status of this recommendation remains incomplete.